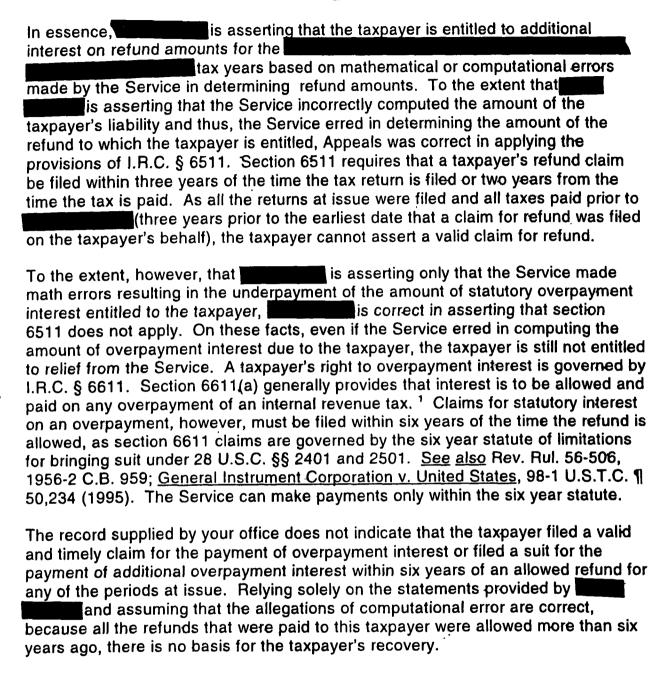


DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

JUL 3 1 2000

MEMORANDUM FOR	CHERYL HARSKOWITCH DIRECTOR, TAXPAYER ACCOUNT OPERATIONS C:TA:TAO
FROM:	Carol A. Campbell CAC Technical Advisor to the Counsel to the National Taxpayer Advocate CC:NTA
SUBJECT:	
The following comments are being provided in response to your memorandum dated March 27, 2000, inquiring as to whether arguments raised on behalf of the above named taxpayer, by are valid. We agree with your determination that the response in this case should be made directly to the taxpayer and not to as she is apparently an unenrolled return preparer.	
Initially, we would like to point out that the tax periods referred to in the packet submitted by and supplied by your office and the tax periods identified in the Appeals response disallowing the taxpayer's claims are not identical. Additionally, the claim made for the tax year in the packet provided by relates to actions that predate the tax year. For example,	
states that the Service received the taxpayer's return on the state of the other dates included in her summary are either for the state of the state	

PMTA: 00387



In order to be entitled to overpayment interest it has to be established that the taxpayer's refunds were not paid within 45 days of the filing of his returns or within 45 days of the date the taxpayer's return became processible. See I.R.C. §§ 6611(e) and (g). It is not clear from the information supplied by that the refunds were paid more than 45 days from the filing of a processible refund return.

Without any consideration of the merits of any of the claims asserted by the statute of limitations for both a suit for refund and a suit for overpayment interest for all the periods at issue has expired, the Service has no legal authority to pay the requested claims.

We apologize for the delay in getting this response to you. If you have questions or need additional information, please advise.